## FIRST DISTRICT COURT OF APPEAL STATE OF FLORIDA

No. 1D21-764
SOUTHEAST PETRO DISTRIBUTORS, INC.,
Appellant,
v.
DEPARTMENT OF REVENUE,
Appellee.
On appeal from the Department of Revenue. Andrea Moreland, Deputy Executive Director. September 6, 2022
PER CURIAM.
Affirmed.
ROBERTS, M.K. THOMAS, and NORDBY, JJ., concur.
Not final until disposition of any timely and authorized motion under Fla. R. App. P. 9.330 or 9.331.

Jonathan W. Taylor, Gerald J. Donnini, and James F. McAuley, of Moffa, Sutton, & Donnini P.A., Fort Lauderdale, for Appellant.

Timothy E. Dennis, Chief Assistant Attorney General, of the Office of the Attorney General, Revenue Litigation Bureau, Tallahassee; and Kristian S. Oldham, Senior Assistant General Counsel, of the Florida Department of Revenue, Tallahassee, for Appellee.